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January 31, 2006

William J. Cantrell
Manager
Magoffin County Water District
749 Parkway Road
P. O. Box 490
Salyersville, KY 41465

RE: Case No. 2006-00047
Magoffin County Water District
(Rates - Non-Recurring Charges)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received January 30, 2006 and has been assigned Case No. 2006-00047. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact Jeff Cline at (502) 564-3940 ext. 218.

Sincerely,

Beth O'Donnell
Executive Director

BOD/jc